

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
FRANK H. LEIDENDEKER)

Appearances:

For Appellant: Frank H. Leidendeker, in pro. per.

For Respondent: Bruce W. Walker
Chief Counsel

Paul J. Petrozzi
Counsel

O P I N I O N

These appeals are made pursuant to section 18594 of the Revenue and Taxation Code from the actions of the Franchise Tax Board on the protests of Frank H. Leidendeker against proposed assessments of additional personal income tax and penalty in the total amounts of \$379.50, \$394.92, \$626.99 and \$787.51 for the years 1973, 1974, 1975 and 1976, respectively.

Appeals of Frank H. Leidendeker

Appellant takes the position that he owes no tax for the years in question. He did proceed, however, to file personal income tax forms which provided no information concerning his income and expenses, or any other financial data. He wrote across the forms that he objected to the information requested on the basis that it might tend to incriminate him. Appellant also expressed a "religious conviction not to pay tax on anything but legal tender."

Because of appellant's refusal to file valid returns and supply essential information, respondent used available income data in order to issue proposed assessments. All the assessments included a penalty for delinquent filing pursuant to section 18681 of the Revenue and Taxation Code. Except for the assessment for the year 1974, the proposed assessments also included a penalty for failure to file a return after notice and demand pursuant to section 18683 of the Revenue and Taxation Code. The proposed assessments for the years 1975 and 1976 included a 5 percent negligence penalty and an amount for failure to pay estimated income tax.

The questions and arguments raised by these appeals are substantially similar to those presented in the Appeal of Ruben B. Salas, decided by this board on September 27, 1978. On basis of that decision and the reasons stated therein, we must sustain respondent's actions with respect to the proposed assessments. We also conclude that the penalties were properly imposed.

Appeal of Frank H. Leidendeker

O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the actions of the Franchise Tax Board on the protests of Frank H. Leidendeker against proposed assessments of additional personal income tax and penalty in the total amounts of \$379.50, \$394.92, \$626.99 and \$787.51 for the years 1973, 1974, 1975 and 1976, respectively, be and the same are hereby sustained.

Done at Sacramento, California, this 9th day of January, 1979, by the State Board of Equalization.

William H. Brown, Jr., Chairman
W. L. King, Member
John P. Green, Member
_____, Member
_____, Member